

ACT #2019- 338

1 SB367
2 201569-6
3 By Senators Albritton and Elliott (N & P)
4 RFD: Local Legislation
5 First Read: 02-MAY-19



1 SB367

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4 With Notice and Proof

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6 ENROLLED, An Act,

7 Relating to Baldwin County; to amend Section
8 45-2-244.183, Code of Alabama 1975, to further provide for the
9 distribution of the privilege license tax on the leasing or
10 renting of tangible personal property; to amend Section
11 45-2-220.05, Code of Alabama 1975, relating to the
12 distribution of certain additional recording fees; to provide
13 that the portion of the additional recording fee distributed
14 to the county legislative delegation office would be
15 redistributed to the Baldwin County District Attorney's
16 Office; and to provide retroactive effect.

17 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

18 Section 1. Section 45-2-244.183, Code of Alabama
19 1975, is amended to read as follows:

20 "§45-2-244.183.

21 "(a) The privilege license tax levied hereunder,
22 except where otherwise provided, shall be due and payable in
23 monthly installments on or before the twentieth day of the
24 month next succeeding the month in which the privilege license
25 tax accrues. On or before such twentieth day, every person on

1 whom the amounts levied hereunder are imposed shall render to
2 the county, on a form or forms prescribed by the county
3 commission or State Department of Revenue, a true and correct
4 statement showing the gross proceeds of his or her business
5 for the next preceding month, the amount of gross proceeds
6 which are not subject to the privilege license tax, or are not
7 to be used as a measurement of the amounts due by such person
8 and the nature thereof, together with such other information
9 as the county commission may require, and at the time of
10 making such monthly report such person shall compute the
11 privilege license taxes due and shall pay the Baldwin County
12 Commission the amounts shown to be due. All taxes of the
13 county shall be deposited into the general fund of the county
14 treasury to be distributed as follows:

15 "(1) Seventy-five percent shall be distributed to
16 the county general fund to be expended, as approved by the
17 Baldwin County Commission, for general purposes; however, and
18 per fiscal year from the foregoing distribution, the Baldwin
19 County Commission shall appropriate two hundred thousand
20 dollars (\$200,000) into a separate county fund to be used for
21 the operation of the Baldwin County Legislative Office,
22 established by Section 45-2-190, including, but not limited
23 to, office equipment, communication equipment, salary
24 supplements for personnel of the legislative delegation
25 office, training, and official public travel for House and

1 Senate members of the Baldwin County Legislative Delegation
2 and personnel of the legislative delegation office and other
3 expenses deemed appropriate only by written direction provided
4 the Baldwin County Commission by the House and Senate members
5 of the Baldwin County Legislative Delegation. The members and
6 personnel of the office may be eligible for reimbursement
7 where applicable under the same policies, procedures, and
8 conditions as county elected officials as provided in County
9 Commission Policy No. 8.6 and subsequent policies. All of the
10 policies shall be subject to the same audit provisions as
11 provided for the office. Notwithstanding the foregoing, the
12 expenses for official travel by a member of the House of
13 Representatives representing Baldwin County outside of his or
14 her district shall not exceed two thousand dollars (\$2,000)
15 per House of Representatives member per during a county fiscal
16 year, shall be subject to a majority vote of the House
17 delegation, and shall be subject to periodic audits by the
18 Examiners of Public Accounts. Expenses for official travel by
19 a member of the Senate representing Baldwin County outside of
20 his or her district shall not exceed seven thousand five
21 hundred dollars (\$7,500) per Senator during a county fiscal
22 year and shall be subject to periodic audits by the Examiners
23 of Public Accounts.

24 "(2) ~~Ten~~ Twelve percent shall be distributed into a
25 separate county fund to be expended, ~~as approved by the~~

1 ~~Baldwin County Commission in a resolution spread upon its~~
2 ~~minutes, for the Historic Blakeley Authority. Of the funds~~
3 ~~distributed to the Historic Blakeley Authority annually,~~
4 ~~twenty-five thousand dollars (\$25,000) shall be expended by~~
5 ~~the authority for the preservation, restoration, and~~
6 ~~interpretation of Fort Mims and of the remaining funds 50~~
7 ~~percent shall be expended for capital improvement.~~

8 ~~Notwithstanding the foregoing earmarking of expenditures for~~
9 ~~the Historic Blakeley Authority for capital outlay, in any~~
10 ~~fiscal year that the authority adds to and supplements its~~
11 ~~lease tax revenue with contributions of capital expansion~~
12 ~~funds or other equivalent capital contributions of real or~~
13 ~~personal property from other sources, an amount of funds from~~
14 ~~this section earmarked for capital outlay equal to 50 percent~~
15 ~~of the additional contributions for capital outlay or~~
16 ~~equivalent capital contributions may be expended for~~
17 ~~operations in lieu of expending for capital outlay.~~

18 ~~Disbursements shall be made quarterly to the Historic Blakeley~~
19 ~~Authority. for historic sites in Baldwin County as follows: At~~
20 ~~least ten percent shall be expended for the Historic Blakeley~~
21 ~~Authority and up to two percent shall be expended for other~~
22 ~~historic sites in Baldwin County. The Baldwin County~~
23 ~~Commission shall produce a report annually for the House and~~
24 ~~Senate members of the Baldwin County Legislative Delegation~~
25 ~~detailing the disbursement of these funds.~~

~~"(3) Fifteen percent shall be distributed into the Baldwin County Community Capital Fund, which is hereby established, to be expended only upon the unanimous direction of the members of the Baldwin County Legislative Delegation and for public purposes, not otherwise provided for by law, that in their judgment are worthy, for the best interest of the county, and promote the economic well-being of the citizens of Baldwin County and may specifically include projects at the Fort Morgan State Historic Site. Any unexpended balance in the fund at the end of the county fiscal year shall remain in the fund and shall not revert to any other state or local fund.~~

"(3) Eight percent shall be distributed to the Baldwin County Economic Development Alliance for the purposes of growing and improving the county's economy.

"(4) The remaining balance in the fund at the end of the county fiscal year shall revert to the Baldwin County Legislative Delegation Office established by Section 45-2-190, to be expended as provided in subdivision (1) in addition to any other sums provided.

~~"(4) (5) Privilege or license taxes collected and expended under authority of this subpart shall be audited by the Examiners of Public Accounts.~~

"(b) If any person subject hereto should fail to render any report, return, statement, or form required hereby